

**SUMMARY ANALYSIS OF AMENDED BILL**

Author: Runner Analyst: Deborah Barrett Bill Number: SB 234  
 Related Bills: See Prior Analysis Telephone: 845-4301 Amended Date: 05-05-2005  
 Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Court Authorization Required Prior to Release of Personal Or Financial Information To General Public

- ☒ DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as amended April 20, 2005.
- ☐ AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.
- ☐ AMENDMENTS DID NOT RESOLVE THE DEPARTMENTS CONCERNS stated in the previous analysis of bill as introduced/amended \_\_\_\_\_.
- ☐ FURTHER AMENDMENTS NECESSARY.
- ☐ DEPARTMENT POSITION CHANGED TO \_\_\_\_\_.
- ☐ REMAINDER OF PREVIOUS ANALYSIS OF BILL AS INTRODUCED/AMENDED \_\_\_\_\_ STILL APPLIES.
- ☐ OTHER – See comments below.

**SUMMARY**

This bill would prohibit the Board of Equalization (BOE) from disclosing personal information of a taxpayer unless that disclosure is authorized or required by law.

**SUMMARY OF AMENDMENTS**

The May 05, 2005, amendments:

- Remove language prohibiting the release of personal or financial information of a taxpayer to the general public by either the Franchise Tax Board or BOE, unless a court of competent jurisdiction has authorized the disclosure based on a finding that a compelling interest would be served by that disclosure.
- Add language that prohibits personal information disclosed to BOE from being disclosed to the public, unless that disclosure is specifically authorized or required by law, and defines personal information for purposes of this requirement.
- Add language that authorizes an officer or employee of the BOE to disclose personal or financial information of a taxpayer to the general public if the information is directly related to matters at issue before the BOE.

The May 05, 2005, amendments resolve the implementation concerns identified in the prior analysis of this bill as amended on April 20, 2005, and would no longer have a fiscal or revenue impact to this department.

Board Position:

\_\_\_\_\_ S \_\_\_\_\_ NA \_\_\_\_\_ NP  
 \_\_\_\_\_ SA \_\_\_\_\_ O \_\_\_\_\_ NAR  
 \_\_\_\_\_ N \_\_\_\_\_ OUA \_\_\_\_\_ X PENDING

Department Director

Date

Brian Putler

5/5/05

**POSITION**

Pending.

**FISCAL IMPACT**

This bill would have no impact on the departments operations or costs.

**ECONOMIC IMPACT**

This bill would have no impact on the state income tax revenues.

**LEGISLATIVE STAFF CONTACT**

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